

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James Levinson
DOCKET NO.: 03-24169.001-R-1
PARCEL NO.: 04-07-401-050-0000

The parties of record before the Property Tax Appeal Board (PTAB) are James Levinson, the appellant, by attorney Richard D. Worssek of Worssek & Vihon, PC of Chicago and the Cook County Board of Review (board).

The subject property consists of a 28-year-old, two-story single-family dwelling of frame and masonry construction containing 2,762 square feet of living area and located in Northfield Township, Cook County. The residence contains two and one-half bathrooms, a full basement, air conditioning, a fireplace and a two-car garage.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered seven suggested comparable properties located within a block of the subject. These properties consist of two-story single-family dwellings. The comparables contain between 2,740 and 3,670 square feet of living area and have improvement assessments ranging from \$33,457 to \$49,125 or a market value of \$61.54 to \$83.66 per square foot of living area. The appellant claimed the subject should have a market value of \$71.88 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$39,386, or \$14.25 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered one suggested comparable property located within a block of the subject. The comparable consists of two-story single-family dwellings of frame and masonry construction and is 28 years old. The comparable contains two and one half bathrooms, a full basement, air

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,616
IMPR. \$39,386
TOTAL: \$50,002

Subject only to the State multiplier as applicable.

PTAB/TMcG.

conditioning, a fireplace and a two-car garage. The comparable contains 2,762 square feet of living area and an improvement assessment of \$39,386 or \$14.25 per square foot of living area. The board also disclosed the subject was purchased in 2002 for \$570,500. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the board's single comparable is the only comparable with descriptive data but it is less similar to the subject in living area and insufficient evidence to effect an assessment change. The PTAB finds the appellant's seven comparables lack the basic descriptive data to establish an identity or similarity to the subject that is necessary to make a judgment of inequity. After considering both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's current assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.